

EXHIBIT 20



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March 11, 2008

By Facsimile and Mail

Neil M. Frank, Esq.
Frank & Associates, P.C.
500 Bi-County Boulevard, Suite 112N
Farmingdale, New York 11735

**Re: Malone et. al. v. New York Pressmen's Union Number 2, et. al.,
Case No. 07-CV-9583
Our File No.: 009286-00003**

Dear Mr. Frank:

Please be advised that we are co-counsel to NYP Holdings, Inc. ("NYP") in this matter.

We have reviewed both the amended complaint served on our client as well as the proposed second amended complaint which you have forwarded to counsel for the Local 2. Upon review, it is apparent that the claims that you have or intend to assert on behalf of Eva Lee ("Lee") and Daniel Paulino ("Paulino") in this most recent lawsuit against NYP are barred by principles of *res-judicata*. More specifically, in two recent related cases, stipulations of dismissal with prejudice pursuant to Fed. R. Civ. P. 41(a) have been executed by your law firm on their behalf, and have been so-ordered by the District Court. The first of these stipulations, dated January 3, 2008, was so-ordered by Judge George B. Daniels in *Paulino v. News Corp.*, Docket No. 07-CV-8593 (GBD) (the "*Paulino Litigation*"). The second stipulation, dated February 8, 2008, was so-ordered by Judge Jed Rakoff in *Lee v. NYP Holdings, Inc. and Raymond Walsh, Jr.*, Docket No.: 07-CV-6475 (JR) (the "*Lee Litigation*").

These stipulations – copies of which are attached for your convenience – collectively foreclose the claims now asserted in this matter against NYP on behalf of Lee and Paulino. There is no question that the stipulations of dismissal with prejudice in the *Paulino Litigation* and *Lee Litigation* operate as final judgments on the merits with respect to the most recent claims asserted on their behalf. See *Marvel Characters v. Simon*, 310 F.3d 280, 287 (2d Cir. 2002); see also *Nemaizer v. Baker*, 793 F.2d 58, 60-61 (2d Cir. 1986) ("Such a dismissal constitutes a final judgment with the preclusive effect of *res judicata* not only as to all matters litigated and decided by it, but as to all relevant issues which could have been but were not raised and litigated in the suit") (internal quotations and citations omitted, emphasis added). Your attempt to revisit their claims through the prosecution of this lawsuit

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March 11, 2008
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is not only improper as a matter of law, Waldman v. Village of Kiryas Joel, 207 F.3d 105, 110 (2d Cir. 2000), but also inconsistent with the policy supporting *res-judicata* because the advancement of the claims would impair the rights and interests of NYP. created by the enclosed stipulations of dismissal. Tucker v. Arthur Andersen & Co., 646 F.2d 721, 727 (2d Cir. 1981); Herendeen v. Champion International Corp., 525 F.2d 130, 133 (2d Cir. 1975).

Based on the foregoing, we request that you immediately dismiss the claims asserted in this matter against NYP on behalf of Lee and Paulino. I am writing this letter as a matter of courtesy and in an attempt to avoid needless and costly motion practice before Judge Swain. Please be advised that in the event that you refuse to voluntarily dismiss the claims, we intend to file a motion for summary judgment and will request that the Court impose sanctions and compel you to reimburse our client for the legal fees expended pursuant to Rule 11 and 28 U.S.C. § 1927. It goes without saying that we obviously hope to avoid such an unnecessary situation.

Your attention to this matter is appreciated.

Very truly yours,

RIVKIN RADLER LLP

A handwritten signature in black ink, appearing to be "Barry I. Levy", written over the printed name.

Barry I. Levy

BIL/mg
Enclosures

cc: Jordan Lippner, Esq.
Ken Novikoff, Esq.
Michael Starr, Esq.
Daniel Engelstein, Esq.

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RIVKIN 1

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

DANIEL PAULINO,

Plaintiff,

-against-

Docket No.:

CV 07-8593 (GBD)

NEWS CORP also known as NYP HOLDINGS, INC.
doing business as THE NEW YORK POST,

Defendants.

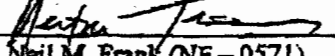
STIPULATION AND ORDER OF DISMISSAL

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned counsel for the Plaintiff, Daniel Paulino ("Paulino") and the undersigned counsel for the Defendants, News Corp. and NYP Holdings, Inc. d/b/a The New York Post (collectively referred to as "Defendants") that all claims that were or could have been asserted by Paulino against the Defendants in the above-captioned action shall be, and are hereby dismissed with prejudice pursuant to Rule 41(a) of the Federal Rules of Civil Procedure.


Dated: Uniondale, New York
January 3, 2008

FRANK & ASSOCIATES, P.C.


RIVKIN RADLER, LLP

By: 
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(631) 756-0400

Counsel for Plaintiff

By: 
Barry J. Levy (BL 2190)
926 RexCorp Plaza
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Counsel for Defendants

SO ORDERED: JAN 20 2008

Hon. George B. Daniels, U.S.D.J.
HON. GEORGE B. DANIELS

Dated: _____

Rakoff, J

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

EVA LEE,

Plaintiff,

-against-

NYP HOLDING INC. and
RAYMOND WALSH JR.,

Defendants.

07 CIV 6475 (JSR)

STIPULATION AND ORDER OF DISMISSAL WITH PREJUDICE

IT IS HEREBY STIPULATED AND AGREED, by and between the parties to the above-captioned action, through their respective attorneys, that this action, including all claims therein, be dismissed with prejudice and without fees or costs to any party.

By: 

Neil M. Frank
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Tel: (631) 756-0400

Attorneys for Plaintiff

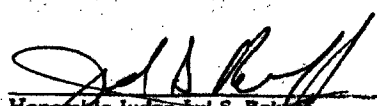
By: 

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J. Jordan Lippner (JL 0064)
News America Incorporated
1211 Avenue of the Americas
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Attorneys for Defendant

So Ordered This
8th Day of February 2008


Honorable Judge Joel S. Rakoff
United States District Judge

NY1-080921-v1

USDC SDNY
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